



Louisville Metro Revenue Commission

Employer's Quarterly Return of Occupational License Fees Withheld, Form W-1

Electronic Transmittal of W-1 Return(s)

As of July 1, 2008, a Domestic Servant is subject to the occupational license fee with no exemptions.

General Information

Employers are required to withhold Occupational License Fees/Taxes from the gross salaries, wages, commissions, and other forms of compensation **earned** by employees for work performed within Louisville Metro, Kentucky. Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky. There are two basic tax rates that apply to wages earned within Louisville Metro, Kentucky.

1. Resident employees - Employees who work and live in Louisville Metro, Kentucky, are subject to a tax rate of 2.2% (.0220). The rate for resident employees is composed of:

Louisville Metro	1.25% (.0125)
Transit Authority	.2% (.0020)
School Boards Tax	.75% (.0075)

2. Non-resident employees - Employees who live outside Louisville Metro, Kentucky, are subject to a tax rate of 1.45% (.0145). The rate for non-resident employees is composed of:

Louisville Metro	1.25% (.0125)
Transit Authority	.2% (.0020)

SPECIAL RATE: ORDAINED MINISTERS are subject only to the .75% (.0075) School Board Tax.

REQUIREMENT FOR PAYMENT OF MONTHLY DEPOSITORS

Every employer who was responsible for withholding occupational license fees/taxes of more than \$3,000.00 during any one of the preceding four calendar quarters must submit monthly deposits of the occupational license fees/taxes withheld to the Louisville Metro Revenue Commission. All monthly withholding tax deposits are due 15 days after the month end.* If this is the first time that you owed Occupational License Fees/Taxes exceeding \$3,000.00, you may not receive deposit forms. You can obtain deposit forms from our website, www.metrorevenue.org, or obtain answers to your questions by sending an email to taxhelp@metrorevenue.org.

Failure to procure deposit forms or make deposits shall not be considered reasonable cause for abatement of penalty and interest charges that are assessed as a result of your failure to submit timely deposits.

Month That Wages Were Withheld	Monthly Deposit Due Date	Month That Wages Were Withheld	Monthly Deposit Due Date
January	February 15th	July	August 15th
February	March 15th	August	September 15th
March	April 15th	September	October 15th
April	May 15th	October	November 15th
May	June 15th	November	December 15th
June	July 15th	December	January 15th

Employers whose withholding tax liability for each of the preceding four (4) quarters was less than \$3,000.00 will continue to file and pay withholding taxes quarterly.

ALL employers will be required to file a quarterly withholding tax return (FORM W-1) by the last day of the month following the close of the calendar quarter.

License Fee Return for	Filed by (Postmarked or Hand Delivered)
1st quarter	April 30th
2nd quarter	July 31st
3rd quarter	October 31st
4th quarter	January 31st

Requirements for Electronic Uploading of W-1 Return(s)

To upload a file of W-1 returns electronically, visit our web site at www.metrorevenue.org, and select Electronic Services.

File Specifications

Data Format

The file submitted to the Louisville Metro Revenue Commission must be recorded in standard ASCII code as a **comma delimited** text file (.txt), using **no** field delimiters. Each return record must be delimited by (end with) a carriage return/line feed. Please do not submit a header record with the data. Each row of data must be formatted as described below.

Record Layout

The line indicators below correspond to the Form W-1 found in Appendix A and on our web site at www.metrorevenue.org. All money fields must contain a decimal point but no other symbols, such as commas or dollar signs. Enter twenty five dollars and thirty-two cents as 25.32 and one thousand twenty dollars as 1020.00.

Line On Return	Field	Max Length	Required	Description
	Date Prepared	8	*	mmddyyyy
	Separator		*	Comma
	Account Number	6	*	Account Number assigned to the reporting company by the Louisville Metro Revenue Commission.
	Separator		*	Comma
	Quarter Ending Date	8	*	mmddyyyy
	Separator		*	Comma
1	Total Wages for work performed within Louisville Metro, KY, excluding wages earned by ordained ministers.	13.2	*	Enter the gross wages paid to all employees for work that was performed within Louisville Metro, KY. Do not include wages paid to ordained ministers. If no gross wages for Louisville Metro, KY, enter 0.00.
	Separator		*	Comma
1a	Total Tax Due to Louisville Metro, KY	13.2	*	Multiply the amount of the total wages earned within Louisville Metro, KY, by .0145. If no tax due for Louisville Metro, KY, enter 0.00.
	Separator		*	Comma
2	Total wages earned by Non-Resident employees, excluding wages earned by ordained ministers.	13.2	*	Enter the portion of the combined wages that was paid to employees who did not live within Louisville Metro, KY. Do not include wages paid to ordained ministers. If no wages earned by non-resident employees, enter 0.00.
	Separator		*	Comma
3	Line 1 minus Line 2. Total wages earned by Resident employees, excluding ordained ministers.	13.2	*	Subtract the total wages earned by non-resident employees (excluding ordained ministers) from the total wages of Louisville Metro, Ky., employees (excluding ordained ministers). Line 1 minus Line 2. If no wages earned by resident employees, enter 0.00.
	Separator		*	Comma

4	Amount of wages earned by resident ordained ministers	13.2	*	Enter the amount of wages earned by resident ordained ministers. If no wages earned by resident ordained ministers, enter 0.00
	Separator		*	Comma
5	Line 3 plus Line 4. Total Payroll Subject to School Board Tax		*	Enter the amount of wages subject to School Board tax - Line 3 plus Line 4. If no wages subject to School Board tax, enter 0.00.
	Separator		*	Comma
5a	Total School Board Tax		*	Multiply the total payroll subject to School Board Tax (Line 5) by .0075.
	Separator		*	Comma
6	Line 1a plus Line 5a. Total Tax Due	13.2	*	Line 1a plus Line 5a. If no total tax liability, enter 0.00.
	Separator		*	Comma
7	Penalty and Interest	13.2	*	If filed and/or paid late, calculate a penalty of 5% per month, or a fraction of a month, the return remained unfiled and/or unpaid, to a maximum of 25%, plus interest at a rate of 12% per annum from the due date until paid. The above charges are assessed against amounts not paid by the due date. Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file and/or pay any return or report by the due date. If no interest and penalty due, enter 0.00.
	Separator		*	Comma
8	Line 6 plus Line 7. Total Amount Due	13.2	*	Line 6 plus Line 7. If no total amount due, enter 0.00.
	Separator		*	Comma
9A	Deposit Amount Due 1st Month of Quarter	13.2	*	If a depositor, enter the amount of the required deposit for the 1st month of the quarter being reported. If no deposit amount due, enter 0.00.
	Separator		*	Comma
9B	Deposit Amount Due 2nd Month of Quarter	13.2	*	If a depositor, enter the amount of the required deposit for the 2nd month of the quarter being reported. If no deposit amount due, enter 0.00.
	Separator		*	Comma
9C	Deposit Amount Due 3rd Month of Quarter	13.2	*	If a depositor, enter the amount of the required deposit for the 3rd month of the quarter being reported. If no deposit amount due, enter 0.00.
	Separator		*	Comma
10	Total Deposit for Quarter being reported	13.2	*	Total of actual deposits made for the quarter. If no total deposits being reported, enter 0.00.
	Separator		*	Comma
11	Additional Payment Due	13.2	*	Enter Line 10 minus Line 8, if the amount on Line 8 is greater than the amount on Line 10. If no additional payment due, enter 0.00.
	Separator		*	Comma

12	Overpayment to be credited to the next quarter	13.2	*	If Line 10 is greater than Line 8, enter the amount of the overpayment that you would like applied to the following quarter. If no overpayment to be applied to the next quarter, enter 0.00.
	Separator		*	Comma
13	Overpayment to be refunded	13.2	*	If Line 10 is greater than Line 8, enter the amount of the overpayment that you would like refunded to you. If no overpayment to be refunded, enter 0.00.
	Separator		*	Comma
14	ACH Tracking	15		If Line 11 is greater than zero, and the additional amount due is being paid via ACH Credit, enter the ACH Tracking Number for the payment.
	Separator		*	Comma
15	FID	9		##### FID for tax account. Numbers only. If taxpayer has been assigned an FID, it must be included.
	Separator		*	Comma
16	Cease Employee Date	8		mmddyyyy If there will no longer be employees paid, enter the final date that employees were paid. If taxpayer has provided a final date for employees, it must be included.
	Separator		*	Comma
17	Company Name	40	*	Enter the name of the company. Up to forty (40) characters allowed, including any spaces and punctuation.

APPENDIX A

**EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD
FORM W-1**



LOUISVILLE METRO REVENUE COMMISSION

FORM W-1

EMPLOYERS QUARTERLY RETURN OF OCCUPATIONAL LICENSE FEES WITHHELD

CHECK IF CHANGE IN ADDRESS IS BELOW

CHECK IF AMENDED RETURN

Name _____

Address _____

City _____ State _____ Zip _____

Federal ID _____ Phone _____ Ext _____

If no employees this quarter but future employee activity possible, check here and sign the return below. (Lines 1 through 14 do not need to be completed.)

ACCOUNT NUMBER:

Permanently ceased having employees on _____

FOR QUARTER ENDING:

Ceased all business activity on _____

DUE ON OR BEFORE:

NOTE: ENTRIES ON LINES 1-5 SHOULD ONLY INCLUDE AMOUNTS EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY.

- ENTER TOTAL WAGES EARNED BY EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. TOTAL WAGES EARNED x .0145 = LOUISVILLE METRO TAX DUE (1a) (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS)
- AMOUNT OF WAGES EARNED BY NON-RESIDENT EMPLOYEES FOR WORK THAT WAS PERFORMED WITHIN LOUISVILLE METRO, KY. (EXCLUDE AMOUNTS EARNED BY ORDAINED MINISTERS)
- LINE 1 MINUS LINE 2 = TOTAL WAGES EARNED BY RESIDENT EMPLOYEES FOR WORK PERFORMED WITHIN LOUISVILLE METRO, KY.
- AMOUNT OF WAGES EARNED BY RESIDENT MINISTERS AND DOMESTIC SERVANTS.
- LINE 3 PLUS LINE 4 = TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX
TOTAL WAGES SUBJECT TO SCHOOL BOARD TAX x .0075 = SCHOOL BOARD TAX DUE 5(a)

QUARTERLY WAGES	TAX DUE
(1) <input type="text"/>	(1a) <input type="text"/>
(2) <input type="text"/>	
(3) <input type="text"/>	
(4) <input type="text"/>	
(5) <input type="text"/>	(5a) <input type="text"/>

◆ IF LINE 6 IS OVER \$3,000.00, ◆
◆ YOU MUST BEGIN MAKING MONTHLY DEPOSITS BEGINNING NEXT QUARTER ◆

MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE	MONTH ENDED	DUE DATE
January	Feb. 15	April	May 15	July	Aug. 15	October	Nov. 15
February	Mar. 15	May	June 15	August	Sep. 15	November	Dec. 15
March	Apr. 15	June	July 15	September	Oct. 15	December	Jan. 15

- TOTAL TAX DUE (Line 1a + Line 5a)
- PENALTY & INTEREST
- TOTAL AMOUNT DUE (Line 6 + Line 7)
- TOTAL DEPOSITS PAID FOR THE QUARTER
- ADDITIONAL PAYMENT DUE (If Line 8 > Line 10)
- OVERPAYMENT TO BE CREDITED TO NEXT QUARTER
- OVERPAYMENT TO BE REFUNDED
- ACH CREDIT TRACKING NUMBER (IF APPLICABLE)

RECONCILIATION This section should be completed by only those employers who are required to make monthly deposits. This applies to employers who paid license fees totaling more than \$3,000.00 during any one of the preceding four (4) calendar quarters. Figures on Lines 9A-9C must reflect the amount that should have been paid for each month and should be equal to the Total Tax Due (Line 6).

(9.)	A	B	C
	AMOUNT DUE 1 ST MONTH	AMOUNT DUE 2 ND MONTH	AMOUNT DUE 3 RD MONTH

THIS IS TO CERTIFY THAT THE INFORMATION SHOWN ON THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

X _____
AUTHORIZED SIGNATURE TITLE

MAILING ADDRESS: P.O. BOX 35410 • LOUISVILLE, KENTUCKY 40232-5410

Telephone: (502) 574-4860 • www.metrorevenue.org • Fax: (502) 574-4818 • taxhelp@metrorevenue.org • TDD: (502) 574-4811

GENERAL INFORMATION

Office Location: 617 West Jefferson Street, Louisville, KY 40202

Employers are required to withhold Occupational License Fees/Taxes from the gross salaries, wages, commissions, and other forms of compensation **earned** by employees for work performed within Louisville Metro, Kentucky. Louisville Metro includes the area within the boundaries of Jefferson County, Kentucky. There are two basic tax rates that apply to wages earned within Louisville Metro, Kentucky.

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Failure to procure deposit forms or make deposits shall not be considered reasonable cause for abatement of penalty and interest charges that are assessed as a result of your failure to submit timely deposits.

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April	May 15	October	November 15
May	June 15	November	December 15
June	July 15	December	January 15
	(* Postmarked or Hand Delivered)		(* Postmarked or Hand Delivered)

Employers whose withholding tax liability for each of the preceding four (4) quarters was less than \$3,000.00 will continue to file and pay withholding taxes quarterly. **ALL** employers will be required to file a quarterly withholding tax return (FORM W-1) by the last day of the month following the close of the calendar quarter.

License Fee Return for:

- 1st quarter
- 2nd quarter
- 3rd quarter
- 4th quarter

Filed by:

- April 30
- July 31
- October 31
- January 31

(* Postmarked or Hand Delivered)

INSTRUCTIONS FOR FORM W-1 - QUARTERLY WITHHOLDING TAX RETURN

(Figures on lines 1-5 should reflect payroll for the entire quarter.)

1. Enter the gross wages paid to all employees for work that was performed within Louisville Metro, Kentucky. (DO NOT include wages paid to MINISTERS in this total). Multiply wages entered on Line 1 by .0145. Enter result in the "TAX DUE" column on Line 1(a).
2. Determine what portion of the total Louisville Metro, Kentucky, wages (entry on Line 1) was paid to employees who **did not live** in Louisville Metro, Kentucky, during the quarter. Enter the total on Line 2.
3. Subtract the entry on Line 2 from the entry on Line 1. This figure represents the total wages paid to employees who lived in Louisville Metro, Kentucky, for work that they performed in Louisville Metro, Kentucky.
4. Enter on Line 4 the amount of wages paid to ministers for work that was performed in Louisville Metro, Kentucky.
5. Add Line 3 and Line 4. Enter total on Line 5. This is the total payroll subject to the School Boards' Tax. Multiply wages entered on Line 5 by .0075. Enter the result in the "TAX DUE" column on Line 5(a).
6. Add the amounts entered in column labeled "TAX DUE" on Lines 1(a) and 5(a). Enter the total on Line 6. **NOTE:** Employers are liable to pay the total amount of tax due even if the full amount of tax was not withheld from the employees.
7. Employers are subject to a penalty of 5% per month, or a fraction of a month, such return remains unfiled and/or unpaid, to a maximum of 25%, plus interest at a rate of 12% per annum from the due date until paid. The above charges are assessed against amounts not paid by the due date. **Pursuant to KRS 67.790, there is a minimum \$25.00 penalty for failure to file and/or pay any return or report by the due date.**
8. Add entries on Lines 6 and 7. Enter total on Line 8. This represents the total payment due.

QUARTERLY RECONCILIATION

Employers who pay tax on a quarterly basis (amount owed is \$3,000.00 or less for each of the preceding four (4) calendar quarters) should not complete Lines 9-13. Employers who are required to make monthly deposits must complete Lines 9-13 inclusive.

9. Enter the amount of tax that should have been withheld during each month of the quarter on the appropriate lines (i.e., 9A, 9B, and 9C).
10. Add the amount of the deposits that were made for the quarter. Enter the total of all deposits on Line 10.
- 11.-13. Subtract the entry on Line 10 (total deposits for the quarter) from the entry on Line 8 (total amount due). If the amount on Line 8 is greater than the amount on Line 10, enter the additional amount due on Line 11. Submit payment of any additional amount due with the tax form. If Line 10 (total deposits for the quarter) is greater than Line 8 (total amount due), attach a detailed explanation of why the overpayment occurred, and enter the portion of the overpayment to be credited on Line 12. Enter the portion of the overpayment to be refunded on Line 13.
14. If the amount due is being paid through ACH Credit, enter the tracking number assigned to the payment by your financial institution.